

Children's Trust Fund's Tax Status

Taxpayer Identification Number 38-6000134

The Children's Trust Fund (CTF) was created by the Michigan Legislature in 1978 as a charitable and educational endowment fund. Under the IRS Code, public bodies created by state legislatures are political subdivisions of state government and not required to obtain 501(c)(3) status. The IRS has determined that contributions to a political subdivision are charitable contributions, and taxpayers itemizing their deductions generally may deduct the amount of a charitable contribution of money, subject to the restrictions and limitations in the IRS Code. The tax consequences of any charitable contribution are based upon the facts and circumstances of the contribution.

Taxpayers seeking a tax deduction for their contribution to the CTF should use **Taxpayer Identification Number (TIN) 38-6000134**.